

2520040150221

WILLIAM J. ELKOVITCH, D.D.S., P.C.
73 South Street
Auburn, New York

Date March 17, 1994

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

MAR 29 1994
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RECEIVED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

WILLIAM J. ELKOVITCH, D.D.S., P.C.
73 South Street, Auburn, New York 13021

The Employer's EIN is: 16-1063478

The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
Plan of Severance Pay	2
Supplemental Retirement Benefit Plan	2

Very truly yours,

WILLIAM J. ELKOVITCH, D.D.S., P.C.

By: *William J. Elkovich*
William J. Elkovich, President